



Western Overseas

STUDY ABROAD LIMITED

(FORMERLY KNOWN AS WESTERN OVERSEAS STUDY ABROAD PRIVATE LIMITED)

CIN: - L80903HR2013PLC050433

REGISTERED OFFICE: GROUND FLOOR-FIRST FLOOR, S.C.F NO-27-28, VIKAS VIHAR, AMBALA CITY-134003, HARYANA

EMAIL: INFO@WESTERN-OVERSEAS.COM | LANDLINE NO.: +91-0171-3500064

28 May, 2026

To,

Listing Department

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400 001.

Maharashtra, India.

Scrip Code: 544636

Subject: Submission of Secretarial Compliance Report under Regulation 24A of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with applicable SEBI Circulars issued from time to time, please find enclosed herewith the Annual Secretarial Compliance Report of the Company for the financial year ended March 31, 2026, issued by the Practicing Company Secretary.

This is for your information and records.

Yours faithfully,

FOR WESTERN OVERSEAS STUDY ABROAD LIMITED

SHRUTI
GUPTA

Digitally signed
by SHRUTI
GUPTA
Date: 2026.05.28
18:46:54 +05'30'

Shruti Gupta

Company Secretary

Encl.: As above



westernoverseas172



westernoverseas



www.western-overseas.com

PDM & ASSOCIATES

COMPANY SECRETARY IN PRACTICE

PH: 7888496109; E-MAIL: ipcspdm@gmail.com

ADDRESS: H.No. 83, NEW SANT FATEH SINGH NAGAR,
DUGRI ROAD, LUDHIANA, PUNJAB – 141002

Secretarial Compliance Report of WESTERN OVERSEAS STUDY ABROAD LIMITED

For financial year ended 31st March, 2026

We, PDM & Associates, Practicing Company Secretaries, have examined:

(a) all the documents and records made available to us and explanation provided by Western Overseas Study Abroad Limited ("the listed entity"),

(b) the filings/ submissions made by the listed entity to the stock exchanges,

(c) website of the listed entity, i.e., www.dolfintyres.com

(d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31st March, 2026 ("Review Period") in respect of compliance with the provisions of:

(a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and

(b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (**Not Applicable to the listed entity during the Review Period**)

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(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not Applicable to the listed entity during the Review Period)**

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not Applicable to the listed entity during the Review Period)**

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(h) Other regulations as applicable and circulars/ guidelines issued thereunder; and based on the above examination, I/We hereby report that, during the review period:

(a) (**) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

S. No.	Compliance Requirement (Regulations/circulars/guidelines/including specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Types of Action	Details of Violation	Fine Amount	Observation/Remarks of the Practicing Company Secretary	Management Response	Remarks
1	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015				Advisory/Clarification/Fine/Show Cause Notice/Warning, etc					
NIL										

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

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S. No.	Compliance Requirement (Regulations/circulars/guidelines / including specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Types of Action	Details of Violation	Fine Amount	Observation/Remarks of the Practicing Company Secretary	Management Response	Remarks
NIL										

- i. I/We hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observations/ Remarks by PCS
1	<u>Secretarial Standards:</u> The Compliances of the listed entity are in accordance with the applicable Secretarial Standards(SS) issued by the Institute of Company Secretaries of India (ICSI)	Yes	
2.	<u>Adoption and timely Updation of the Policies:</u> - All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities - All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/ circulars/ guidelines issued by SEBI	Yes Yes	

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3.	<u>Maintenance and disclosure on Website:</u> • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the Website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	Yes Yes Yes	
4.	<u>Disqualification of Directors:</u> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	
5.	<u>To examine details related Subsidiaries of listed entities:</u> N) Identification of material Subsidiary companies b) Requirements with respect to disclosure of material as well as other subsidiaries	N.A. N.A.	The Company does not have a Subsidiary.
6.	<u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	

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7.	<u>Performance Evaluation</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	Yes	
8.	<u>Related Party Transactions:</u> N) The listed entity has obtained prior approval of Audit Committee for all Related party transactions b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit Committee, in case no prior approval has been obtained.	Yes N.A.	No such case was reported during the financial year under report.
9.	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	
11.	<u>Actions taken by SEBI or Stock Exchange(s). if any:</u> No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under	Yes	

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	the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder		
12.	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and/ or its material subsidiary (ies) has/have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	N.A.	No such case was reported during the financial year under report.
13.	<u>Additional Non-compliances, if any:</u> No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	Yes	

We further report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of Regulation 46(2) (za) of the LODR Regulations.

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an

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assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Date: 28/05/2026

Place: Ludhiana

For PDM & Associates

Practicing Company Secretary

**Pooja Damir
Miglani**

 Digitally signed by Pooja Damir
Miglani
Date: 2026.05.28 18:26:21 +05'30'

Pooja Damir Miglani

CP No. 25003

M.No. ACS25988

UDIN: A025988H000514157

PR No.: S2021PB834000